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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
LEHMAN BROTHERS HOLDINGS, INC. <i>et al.</i> ,	:	Case No. 08-13555 (JMP)
	:	
Debtors.	:	(Jointly Administered)
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**STIPULATION BETWEEN THE O'NEIL GROUP, LLC,
AND FEE COMMITTEE ON THE
FOURTH INTERIM APPLICATION OF THE O'NEIL GROUP, LLC,
TAX SERVICES PROVIDER TO THE DEBTORS, FOR COMPENSATION AND
EXPENSES FOR THE PERIOD OCTOBER 1, 2010 THROUGH JANUARY 31, 2011**

**TO: THE HONORABLE JAMES M. PECK
U.S. BANKRUPTCY JUDGE**

WHEREAS, on March 11, 2011, The O'Neil Group, LLC ("O'Neil") filed the *Fourth Interim Fee Application of The O'Neil Group, LLC for Allowance of Compensation for Services Rendered and for Reimbursement of Expenses as Tax Services Providers to the Debtors and Debtors-in-Possession for the Period from October 1, 2010 to January 31, 2011* (the "Fourth Fee Application") [Docket No. 16711] seeking interim compensation of \$396,129.00 for professional services rendered and reimbursement of out-of-pocket expenses in the amount of \$27,908.00;

WHEREAS, O'Neil has received from the Debtors 80 percent of the amounts invoiced to the Debtors for professional services rendered and 100 percent of the amounts invoiced for expenses;

WHEREAS, pursuant to the *Order Appointing Fee Committee and Approving Fee Protocol* [Docket No. 3651], and consistent with the procedures set forth in the *Amended Fee Protocol* attached as Exhibit A to *Order Amending the Fee Protocol* [Docket No. 15998], counsel for the Fee Committee in Lehman Brothers Holdings, Inc. (the "Fee Committee") has reviewed the Fourth Fee Application, issued a Confidential Letter Report on August 10, 2011, and entered into a dialogue with O'Neil regarding the application;

WHEREAS, as a result of that dialogue, the Fee Committee has opted not to seek any disallowance of the amounts sought in the Fourth Fee Application; and

WHEREAS, notwithstanding this Stipulation, the Fourth Fee Application remains subject to notice, an opportunity for a hearing, and Court approval under Rule 2016 of the Federal Rules of Bankruptcy Procedure and 11 U.S.C. §§ 330, 331.

STIPULATION

NOW, THEREFORE, the Fee Committee and O'Neil hereby stipulate and agree that the Court may enter an order (to be submitted subsequently) approving O'Neil's request for interim compensation and reimbursement of expenses in the amount of \$396,129.00 in fees and \$27,908.00 in expenses.

Dated: Madison, Wisconsin
November 18, 2011.

GODFREY & KAHN, S.C.

By: /s/ Katherine Stadler
Katherine Stadler
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Attorneys for Fee Committee

Dated: Washington, District of Columbia
November 16, 2011.

THE O'NEIL GROUP, LLC

By: /s/ Jacqueline O'Neil
Jacqueline O'Neil
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Tax Services Provider to the Debtors

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